

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On July 7, 2006, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Order Under 11 U.S.C. § 363(b) and Fed.R.Bankr.P. 6004 Approving (I) Supplement to UAW Special Attrition Program, and (II) IUE-CWA Special Attrition Program (Docket No. 4461) [a copy of which is attached hereto as Exhibit D]

Dated: July 10, 2006

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 10th day of July, 2006, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature : /s/ Amy Lee Huh

Commission Expires: 3/15/09

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
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Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
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Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Proposed Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
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Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee

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Delphi Corporation

Attrition Plan

Union Service List

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Conference Board Chairman	IUE-CWA Automotive Conf Board	2360 Dorothy Lane	Ste. 201	Dayton	OH	45439
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John Huber	UAW Local 1097	221 Dewey Ave		Rochester	NY	14608
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Larry Phillips	IUE-CWA Local 711	4605 Airport Rd.		Gadsden	AL	35904
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Delphi Corporation

Attrition Plan

Union Counsel Service List

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EXHIBIT B

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FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-247-1010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
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Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
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Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	bankruptcy@warnerstevens.com	Counsel for Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	lekvall@wgllp.com	Counsel for Toshiba America Electronic Components, Inc.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	310-203-8110	aordubegian@weineisen.com	Counsel for Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	614-222-2193	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200		dkurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel for Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	tlauria@whitecase.com featon@miami.whitecase.com	Counsel for Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	414-223-5000	barnold@whdlaw.com	Counsel for Schunk Graphite Technology
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701		512-370-2800	512-370-2850	bspears@winstead.com	Counsel for National Instruments Corporation
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	214-745-5390	mfarquhar@winstead.com	Counsel for National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	mwinthrop@winthropcouchot.com	Counsel for Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	sokeefe@winthropcouchot.com	Counsel for Metal Surfaces, Inc.
WL Ross & Co., LLC	Oscar Iglesias	600 Lexington Avenue	19th Floor	New York	NY	10022		212-826-1100	212-317-4893	oiglesias@wlross.com	Counsel for WL Ross & Co., LLC
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	lpinto@wcsr.com	Counsel for Armacell
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	pjanovsky@zeklaw.com	Counsel for Toyota Tsusho America, Inc.
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EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	PARTY / FUNCTION
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Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	Counsel for Relco, Inc.; The Durham Companies, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
King & Spalding, LLP	Alexandra B. Feldman	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	Counsel for Martinrea International, Inc.
Kirkland & Ellis LLP	Geoffrey A. Richards	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	Counsel for Lunt Manufacturing Company
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Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	Counsel for Maxim Integrated Products, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202			General Counsel for Jason Incorporated
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734		989-385-3230	Corporate Secretary for Professional Technologies Services

EXHIBIT D

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----X

ORDER UNDER 11 U.S.C. § 363(b) AND FED. R. BANKR. P. 6004
APPROVING (I) SUPPLEMENT TO UAW SPECIAL ATTRITION
PROGRAM, AND (II) IUE-CWA SPECIAL ATTRITION PROGRAM

("HOURLY SPECIAL ATTRITION PROGRAMS ORDER NO. 2")

Upon the motion, dated June 19, 2006 (the "Motion") (Docket No. 4269), of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (each, a "Debtor," and collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. § 363(b) and Rule 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") (a) approving and authorizing the Debtors to enter into (i) the Supplement (the "UAW Supplement") to the UAW-GM-Delphi Special Attrition Program Agreement by and among Delphi, GM, and the UAW dated March 22, 2006 (the "UAW Special Attrition Program Agreement"), and (ii) the Agreement by and among Delphi, GM, and the IUE-CWA governing the IUE-CWA Special Attrition Program (the "IUE-CWA Special Attrition Program Agreement"), (b) authorizing the Debtors to implement the terms of (i) the UAW Supplement, and (ii) the IUE-CWA Special Attrition Program Agreement, (c) approving the provisions set forth in paragraphs 1.b.iv.3., 3.b., 3.c. and 3.d. of the IUE-CWA Special Attrition Program Agreement (provided, however, that such express approval thereof

shall not be deemed to limit in any way this Court's approval of any other provisions of the IUE-CWA Special Attrition Program Agreement); and after consideration of the Preliminary Objection Of The Ad Hoc Equity Committee To The Debtors' Motion For Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Approving (i) Supplement To UAW Special Attrition Program And (ii) IUE-CWA Special Attrition Program (Docket No. 4292), the Preliminary Objection Of Wilmington Trust Company, As Indenture Trustee, To Motion For Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program, And (II) IUE-CWA Special Attrition Program (Docket No. 4343), the Limited Objection Of The Official Committee Of Equity Security Holders In Opposition To Debtors' Motion For Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program, And (II) IUE-CWA Special Attrition Program (Docket No. 4369), the Limited Objection Of The Official Committee Of Unsecured Creditors To Motion For Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program, And (II) IUE-CWA Special Attrition Program (Docket No. 4378), the Limited Objection Of Wilmington Trust Company, As Indenture Trustee, To Motion For Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program, And (II) IUE-CWA Special Attrition Program (Docket No. 4379), the Supplemental Limited Objection Of The Ad Hoc Equity Committee To The Debtors' Motion For Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program, And (II) IUE-CWA Special Attrition Program (Docket No. 4381), the Limited Objection of Wilmington Trust Company, as Indenture Trustee, to Motion for Order Under 11 U.S.C. Section 363(B) and Fed. R. Bankr. P. 6004 Approving (I) Supplement to UAW Special Attrition Program, and (II) IUE-CWA Special

Attrition Program (Docket No. 4390), the Response Of IUE-CWA In Support Of Debtors' Motion For Approval Of IUE-CWA Special Attrition Program (Docket No. 4364), the Statement Of UAW In Support Of Debtors' Motion For Approval Of Hourly Attrition Programs (Docket No. 4367), the Declaration Of Kevin M. Butler In Support Of Debtors' Motion For Order Under 11 U.S.C. Section 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program And (II) IUE-CWA Special Attrition Program (Docket No. 4393), the Declaration Of David L. Resnick In Support Of Debtors' Motion For Order Under 11 U.S.C. Section 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program And (II) IUE-CWA Special Attrition Program (Docket No. 4395), the Declaration Of John D. Sheehan In Support Of Debtors' Motion For Order Under 11 U.S.C. Section 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program And (II) IUE-CWA Special Attrition Program (Docket No. 4396), the Debtors' Omnibus Reply To Objections To Motion For Order Under 11 U.S.C. Section 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program And (II) IUE-CWA Special Attrition Program (Docket No. 4398), and the Revised Exhibit A To Debtors' Omnibus Reply To Objections To Motion For Order Under 11 U.S.C. Section 363(b) And Fed. R. Bankr. P. 6004 Approving (I) Supplement To UAW Special Attrition Program And (II) IUE-CWA Special Attrition Program (Docket No. 4402); and upon the record of the hearing on the Motion held on June 29, 2006, including this Court's consideration of the testimony and exhibits; and this Court having determined, for the reasons stated on the record of the hearing on June 29, 2006 and as set forth in the ruling attached as Exhibit 3 hereto, that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and it appearing that proper and adequate notice of the Motion has been given and that

no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED, and any objections thereto no otherwise resolved on the record of the Hearing or otherwise withdrawn are DENIED.
2. The Debtors are hereby authorized to enter into the UAW Supplement, attached hereto as Exhibit 1, and to implement the terms of such UAW Supplement.
3. The Debtors are hereby authorized to enter into the IUE-CWA Special Attrition Program Agreement, attached hereto as Exhibit 2, and to implement the terms of such IUE-CWA Special Attrition Program Agreement. For the avoidance of doubt, the IUE-CWA Special Attrition Program shall be applicable to Delphi's IUE-CWA-represented hourly employees employed at the Debtors' facility located in New Brunswick, New Jersey only to the extent specified in the IUE-CWA Special Attrition Program Agreement and the IUE-CWA – Delphi Memorandum of Agreement Regarding The Sale Of Delphi New Brunswick Operations and Special Attrition Program.
4. Each of the signatories to the UAW Supplement and the IUE-CWA Special Attrition Program Agreement (each such party, a "Signatory," and collectively, the "Signatories") is directed to take all actions necessary or appropriate to effectuate the terms of this Order and the terms of their respective agreement, including, without limitation, any and all actions necessary or appropriate to its implementation of and performance under such agreement.
5. With respect to payment by the Debtors of gross monthly wages to those employees who participate in the voluntary pre-retirement program as provided by paragraph 1.b. of the IUE-CWA Special Attrition Program Agreement, Delphi shall establish a segregated bank

account (the "IUE-CWA Segregated Account") that shall be funded in the amount of \$12 million. The funds in the IUE-CWA Segregated Account shall be available to satisfy the obligations of paragraph 1.b. of the IUE-CWA Special Attrition Program Agreement and for no other purpose. Under no circumstances (including but not limited to conversion of the Debtors' chapter 11 cases to chapter 7 cases) shall the assets in the IUE-CWA Segregated Account be available to satisfy the claims of any party other than the employees except as otherwise specifically provided in the IUE-CWA Special Attrition Program Agreement. Delphi shall be entitled to withdraw funds from the IUE-CWA Segregated Account as and when provided by the terms of paragraph 1.b.iv. of the IUE-CWA Special Attrition Program Agreement. Upon withdrawal pursuant to the terms of paragraph 1.b.iv. of the IUE-CWA Special Attrition Program Agreement, the Debtors' use of such funds shall no longer be restricted by the terms of the IUE-CWA Special Attrition Program Agreement.

6. The IUE-CWA Special Attrition Program Agreement shall not be subject to abrogation, modification, or rejection without the mutual consent of the Signatories. The IUE-CWA Special Attrition Program Agreement, this Court's approval of such agreement, or the performance of any obligation thereunder are each without prejudice to any party-in-interest (including the Signatories, the Official Committee of Unsecured Creditors (the "Creditors' Committee"), and the Official Committee of Equity Security Holders (the "Equity Committee")) in all other aspects of the Debtors' chapter 11 cases, including, by illustration, the Debtors' and GM's respective positions in all commercial discussions and claims matters between them, all collective bargaining matters involving the parties, in any proceedings under sections 1113 and/or 1114 of the Bankruptcy Code with respect to the IUE-CWA, under section 365 of the Bankruptcy Code with respect to GM's contracts with the Debtors, in any pension termination

proceeding under the Employee Retirement Income Security Act of 1974, as amended ("ERISA") and/or the Bankruptcy Code, and all claims administration and allowance matters.

7. Nothing in the IUE-CWA Special Attrition Program Agreement, this Court's approval of such agreement, or the performance of any obligation thereunder, shall limit or otherwise modify (a) the Debtors' rights under Section 4041 of ERISA or (b) the Debtors' rights under section(s) 1113 and/or 1114 of the Bankruptcy Code with regard to any obligations which pre-existed the IUE-CWA Special Attrition Program Agreement (including pre-existing obligations referenced within such agreement), such as (by way of illustration only) the obligation to maintain the hourly pension plan or provide retirees or active employees (including employees/retirees participating in the attrition programs contained in the IUE-CWA Special Attrition Program Agreement) with levels of healthcare or other benefits as specified in pre-existing labor agreements. Under no circumstances shall the Debtors freeze any pension plan covering IUE-CWA-represented employees in a manner that prevents such employees in the pre-retirement program described in either paragraph 1.b. of the IUE-CWA Special Attrition Program Agreement or in the New Brunswick Special Attrition Program dated May 25, 2006 (the "New Brunswick Special Attrition Program") from receiving on-going credited service sufficient to reach 30 years of credited service. The Debtors shall provide the same healthcare and life insurance coverage to employees participating in paragraph 1.b. of the IUE-CWA Special Attrition Program Agreement and employees participating in the New Brunswick Special Attrition Program that they provide to their other active IUE-CWA employees; provided, however, that if the Debtors reduce or eliminate such coverage provided to their active IUE-CWA employees, GM shall subsidize such coverage provided to employees participating in paragraph 1.b. of the IUE-CWA Special Attrition Program Agreement and employees

participating in the New Brunswick Special Attrition Program up to the level provided to GM-IUE-CWA active employees, respectively, as provided in the Health Care Discussions Agreement dated April 10, 2006 between GM and the IUE-CWA.

8. Subject to paragraph 10 below, GM may conclusively assert a prepetition general unsecured claim with respect to (x) OPEB obligations it assumes under paragraph 2 of the IUE-CWA Special Attrition Program Agreement (excluding, for avoidance of doubt, incentive payments made by GM to any Delphi employee under paragraph 1.a.i. of the IUE-CWA Special Attrition Program Agreement) and (y) active health care and life insurance obligations it assumes under paragraph 3.d. thereof against the estate of Delphi Corporation under and/or within Delphi's general indemnity of GM under the Master Separation Agreement. GM has agreed to assume and pay OPEB payments to Delphi employees who "check the box" for purposes of retirement, and to pay the amounts due under paragraph 1.a.i. of the IUE-CWA Special Attrition Program Agreement. GM is hereby granted an allowed prepetition general unsecured claim against Delphi in the aggregate amount of all payments actually paid by GM pursuant to paragraph 2. of the UAW Supplement and paragraph 1.c. of the IUE-CWA Special Attrition Program Agreement (collectively, "GM Buyout Payments"). For the avoidance of doubt, any OPEB obligations or active health and life insurance obligations that GM assumes as a result of paragraph 1. of the UAW Supplement shall give rise to claims under and subject to the terms of the UAW Special Attrition Program Agreement (including, without limitation, paragraph 7. thereof) and the amended order approving the UAW Special Attrition Program Agreement (including, without limitation, paragraphs 8 and 10 thereof). Except as provided in this paragraph, GM may not assert any claim against any of the Debtors on account or in respect

of its obligations or performance under the UAW Supplement, or the IUE-CWA Special Attrition Program Agreement.

9. Nothing contained in the IUE-CWA Special Attrition Program Agreement, in this Court's approval of such agreement, or the performance of any obligation thereunder shall constitute an assumption of any agreement described therein, including without limitation (a) any collective bargaining agreement between the IUE-CWA and the Debtors or (b) any agreement between GM and the Debtors, nor shall anything in the UAW Supplement or the IUE-CWA Special Attrition Program Agreement, in this Court's approval of such agreements or the performance of any obligation thereunder be deemed to create or give rise to an administrative or priority claim with respect to, in favor of, or for the benefit of GM or convert a prepetition claim into a postpetition claim or an administrative expense with respect to any party.

10. For the avoidance of doubt, nothing in the Motion, the UAW Supplement, the IUE-CWA Special Attrition Program Agreement, this Court's approval of such agreements, the performance of any obligation thereunder, or any other document shall prejudice the right of any party-in-interest (including, without limitation, the Debtors, the Creditors' Committee, and the Equity Committee) to challenge the allowability, amount, or priority of any claims asserted by GM (including, without limitation, all defenses, objections, offsets, counterclaims, bases for disallowance, subordination or recharacterization, all avoidance rights under chapter 5 of the Bankruptcy Code, and all remedies with respect thereto), except that (i) GM's claims, if any, with respect to OPEB obligations assumed under paragraph 2 of the IUE-CWA Special Attrition Program Agreement or active health care and life insurance obligations assumed under paragraph 3.d. of the IUE-CWA Special Attrition Program Agreement shall not be subject to objection on the basis that the claims were not assertable under Delphi's general indemnity of GM under the

Master Separation Agreement and (ii) GM's claims with respect to GM Buyout Payments are allowed as provided in paragraph 8 hereof and shall not be subject to any objection by any party for any reason. Notwithstanding the foregoing, neither Delphi nor any of the other Debtors may object on any grounds to the allowance of GM's claims, if any, with respect to OPEB obligations assumed under paragraph 2 of the IUE-CWA Special Attrition Program Agreement; provided, however, that all of the Debtors reserve the right to object to the economic value of such claims (in the nature of assumptions such as discount rate, health care trend rates, mortality, other withdrawal rates, and current and future expected benefit plan design changes). Except as expressly provided above in this paragraph 10 and except with respect to clause (ii) of the first sentence of this paragraph 10, GM's claims remain subject to all defenses and objections under the Master Separation Agreement or on any other ground. GM may not assert any claim of any kind arising under or relating to the UAW Supplement or the IUE-CWA Special Attrition Program Agreement against any Debtor other than Delphi, and the foregoing exception shall not impair any right or remedy that may exist with respect to the enforceability or avoidability of any such agreement. Further, nothing in the Motion, the UAW Supplement, the IUE-CWA Special Attrition Program Agreement, this Court's approval of any such agreements, the performance of any obligation thereunder, or any other document shall prejudice any right or remedy of any Debtor against any other Debtor with respect to the allocation of Delphi's obligations under either of these agreements or claims asserted against, or payments by, Delphi thereunder, all of which rights are expressly preserved.

11. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation and performance of this Order and the UAW Supplement and the IUE-CWA Special Attrition Program Agreement, and over each of the Signatories in

connection therewith; provided, however, that the Court's jurisdiction shall not extend to any bilateral agreements of (i) the UAW and GM, or (ii) the IUE-CWA and GM.

12. Notwithstanding Rule 6004(g) of the Federal Rules of Bankruptcy Procedure or any other Bankruptcy Rule, this Order shall take effect immediately upon its entry.

13. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
July 7, 2006

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

**June 5, 2006 Supplement To UAW-GM-Delphi
Special Attrition Program Agreement Dated March 22, 2006**

**SUPPLEMENT TO
UAW-GM-DELPHI SPECIAL ATTRITION PROGRAM AGREEMENT
DATED MARCH 22, 2006**

Delphi, GM and the UAW agree on the following supplement (the "Supplement") to the Special Attrition Program dated March 22, 2006, and the administrative clarifications dated March 27, 2006 (the "Program"):

1. Paragraph 3.b of the Program is supplemented to make available to employees with at least 26 years of credited service but less than 27 years of credited service regardless of age special voluntary placement in a pre-retirement program. The gross monthly wages while in the program will be \$2,750. The "Ceiling Amount" of \$75 million referenced in Paragraph 3.b.iv of the Program will be increased to \$90 million. All of the remaining terms of the Program shall apply.
2. In addition to existing Program options, GM, Delphi and the UAW agree that Delphi employees will be offered buyouts to sever all ties with Delphi and GM except vested pension benefits. Employees will only be eligible to elect one option under the UAW Special Attrition Program Agreement or this Supplement. Employees with 10 or more years of seniority or credited service, whichever is greater, are eligible for \$140,000 and traditional employees with less than 10 years seniority are eligible for \$70,000 (the "Buyout Payments"), less withholdings. Employees hired under the Supplemental New Hire Agreement prior to March 22, 2006 are eligible for a Buyout Payment amount prorated to \$40,000, less withholdings. GM and Delphi will each pay one-half the buyout amounts due under this Paragraph 2. Notwithstanding paragraph 7 of the Program, GM will receive an allowed prepetition general unsecured claim in the aggregate amount of all Buyout Payments actually paid by GM pursuant to the Program.
3. These expanded options will be offered on a nation-wide basis expeditiously. The application period for these expanded options, timing of the pre-retirement program and buyouts and the release dates will be determined by the joint UAW-Delphi National Parties but in any event no later than January 1, 2007.
4. All of the remaining provisions of the Program as approved by the U.S. Bankruptcy Court for the Southern District of New York ("the Court") are affirmed.
5. The effectiveness of all terms and conditions of this Supplement are conditioned on approval of the Supplement by the Court pursuant to entry of an order that is satisfactory to each of Delphi, GM and the UAW and which provides for the allowance of GM's claim as described in Paragraph 2 above.


General Motors Corporation


Delphi Corporation


International Union, UAW

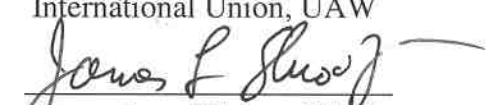

General Motors Corporation


Delphi Corporation


International Union, UAW


General Motors Corporation


Delphi Corporation


International Union, UAW

Date: 6/5/06

Exhibit 2

**IUE-CWA-GM-Delphi Special Attrition Program
Agreement Dated June 16, 2006**

IUE-CWA-GM-DELPHI
SPECIAL ATTRITION PROGRAM

Due to the extraordinary circumstances in the domestic auto industry and the Delphi bankruptcy, the parties agree to the following special one-time program ("The Program"):

- 1) Delphi and the IUE-CWA agree on the following Special Attrition Program for Delphi employees who are participants in the Delphi Hourly-Rate Employees Pension Plan ("Delphi HRP"):
 - a) An attrition program will be run for Delphi employees as follows:
 - i) \$35,000 for normal or early voluntary retirement retroactive to October 1, 2005.
 - ii) 50 & 10 Mutually Satisfactory Retirement (MSR).Provisions 1.ai and 1.ii will apply to employees who are eligible to retire by or on January 1, 2007. Employees will be allowed to retire when their services are no longer required but in any event no later than January 1, 2007.
 - b) Any employee with at least 26 and less than 30 years of credited service regardless of age will be eligible for special voluntary placement in a pre-retirement program under the following terms:
 - i) Employees electing this pre-retirement program must be eligible no later than July 1, 2006.
 - ii) Employees will retire without additional incentives when they first accrue 30 years of credited service under the provisions of the Delphi HRP.
 - iii) The gross monthly wages while in the program will be:

(1) 29 years credited service	\$2,900
(2) 28 years credited service	\$2,850
(3) 27 years credited service	\$2,800
(4) 26 years credited service	\$2,750

Wages will be paid weekly on an hourly basis (2,080 hours per year) and will remain at that rate until 30 years of credited service is accrued. Employees electing this program will be treated the same as protected status employees with the following exceptions: (1) not eligible for Cost of Living Allowance (COLA); and (2) not eligible for vacation pay except as was earned and unpaid prior to the commencement of this Pre-Retirement Program. For purposes of pension benefits, the Benefit Class Code will be determined using the twenty-four month look back period as specified in Appendix A of the Delphi HRP, with said period starting from the last day worked prior to the commencement of the pre-retirement program. For purposes of life insurance, the amount of life insurance will be based on the base rate as of the last day worked prior to the commencement of the pre-retirement program.
 - iv) Within ten (10) business days after the first date on which any employees are eligible to receive wage payments in accordance with Paragraph 1.b.iii above, Delphi will establish a segregated payment account (the "Account") in the amount of \$12 million (the "Ceiling Amount"). The funds in the Account will be available to reimburse Delphi for the payment of weekly wage payments (which will be paid through Delphi's normal payroll process) under Paragraph 1.b.iii. above or for direct wage payments to employees entitled to receive such payments, as described in this Paragraph.
 1. Delphi shall not draw funds from the Account for purposes of this Paragraph until a date (the "Permitted Draw Down Date"), which shall be the later of the Final Election Date or the Adequate Funding Date

(see definitions below). Prior to the Permitted Draw Down Date, payments to satisfy the obligations to employee participants pursuant to this Paragraph will be drawn from Delphi's available cash.

2. If, on the Permitted Draw Down Date, the Anticipated Liability is less than the Ceiling Amount, Delphi shall be permitted to draw such funds out of the Account so that the balance remaining in the Account is equal to the Anticipated Liability.

The Final Election Date shall be the first of the month following the last day on which employees at any IUE-CWA-Delphi facility can make an election to participate in the pre-retirement program described in Paragraph 1.b., or sooner if determined by the IUE-CWA-Delphi National Parties.

The Adequate Funding Date shall be the date on which the Ceiling Amount is greater than or equal to the Anticipated Liability.

The Anticipated Liability shall be an amount, calculated after the Final Election Date, sufficient to pay all of the remaining liabilities under Paragraph 1.b.iii. for all employees who have elected to participate in such program for the full remaining duration of such program. The Anticipated Liability shall be calculated based on the number of eligible employees, the remaining duration of the wage payments, and the applicable pay rates.

3. The funds in the Account shall be available to satisfy the obligations of this Paragraph and for no other purpose. The Bankruptcy Court order approving the Program shall specifically provide that under no circumstances (including but not limited to conversion of Delphi's Chapter 11 cases to Chapter 7 proceedings) shall the assets in the Account be available to satisfy the claims of any party other than the employees. This Program is, in its entirety, contingent on entry of an order which, to the satisfaction of the IUE-CWA and Delphi National Parties provides the protections described in this Paragraph.
- c) Delphi employees who are active or on leave status will be offered lump sum buyouts to sever all ties with Delphi and GM except vested pension benefits (exclusive of supplements) on a date no later than January 1, 2007. Employees (except employees at the Gadsden, Alabama operations) with 10 or more years of seniority or credited service, whichever is greater, are eligible for \$140,000; employees with three (3) but less than 10 years seniority or credited service, whichever is greater, are eligible for \$70,000; and employees with one (1) but less than three (3) years of seniority or credited service, whichever is greater, are eligible for \$40,000 (the "Buyout Payments"), paid in lump sum, less withholdings. Delphi and GM will each pay one-half of the Buyout Payments due under this paragraph 1.c. Notwithstanding paragraph 3 below, GM will receive an allowed prepetition general unsecured claim in the aggregate amount of all Buyout Payments actually paid by GM pursuant to the Program.

- d) The application period, timing of retirements and buyouts, release dates, and number of sign-up dates will be determined by Delphi based upon staffing considerations. These dates may vary by location. In no event will the application period extend beyond 45 days from the agreed upon roll-out date for the Program unless mutually agreed by the Delphi-IUE-CWA National Parties.
 - e) All participants will be required to sign a release of all claims against Delphi and GM, except workers' compensation claims.
 - f) An employee may only select one of the options described in subparagraphs 1.a.i, 1.a.ii, 1.b and 1.c hereof.
- 2) GM, the IUE-CWA and Delphi agree that any employee electing to retire under option 1.a.i, 1.a.ii, or 1.b. above or under the New Brunswick Special Attrition Program dated May 25, 2006 (the "New Brunswick SAP") will be permitted to either retire from Delphi or, provided they "check the box", transition to GM for purposes of retirement and receive other post-retirement benefits (i.e., health care coverage and life insurance benefits) from GM as any other GM IUE-CWA retiree; provided, however that any health care coverage from GM will be as amended pursuant to the Health Care Discussions Agreement dated April 10, 2006 between GM and the IUE-CWA (the "Health Care Discussions Agreement"); provided further that employees who retire under option 1.a.i prior to entry of the order described in subparagraphs 1.b.iv.3 and 3.a hereof will not be permitted to "check the box." Any employee choosing option 1.b. above will be considered a Delphi employee until they retire. Employees checking the box who have 100% of his/her credited service in the Delphi HRP will receive 100% of their pension benefit from the Delphi HRP. Notwithstanding paragraph 3 below, any obligations assumed by GM under the "check the box" provisions of this paragraph shall be conclusively deemed to be comprehended by, included within, and shall constitute a prepetition, general unsecured claim assertable by GM against the estate of Delphi Corporation under Delphi's general indemnity of GM under the Master Separation Agreement. Neither Delphi Corporation nor any of its debtor affiliates may object on any grounds to the allowance of such claim; provided, however, that Delphi Corporation and any of its debtor affiliates reserve the right to object to the economic value of such claim (in the nature of assumptions such as discount rate, health care trend rates, mortality, other withdrawal rates and current and future expected benefit plan design changes). This limited objection waiver applies to Delphi, only, and not for other parties in interest, for which all rights are expressly reserved to object to the allowance of such claim under any grounds other than it was not assertable under the Master Separation Agreement.
- 3) The parties acknowledge the following matters regarding the Special Attrition Program:
- a) Delphi's participation in this Program is subject to the approval of the U.S. Bankruptcy Court; which approval Delphi will seek promptly at the June 29, 2006 omnibus hearing should this Program be finalized in time for Delphi to file a motion on ten days notice without objection from the Creditors Committee or as otherwise permitted by the Case Management Order in Delphi's Chapter 11 cases. In the event such participation is not allowed by the Bankruptcy Court, no party will have any obligations under this Program. GM's obligations in respect of the Program are subject to approval of the Program by the U.S. Bankruptcy Court pursuant to entry of an order that provides for the allowance and/or treatment of GM's claims as described in this Program and is otherwise reasonably satisfactory to GM, Delphi and the IUE-CWA based on the prior special attrition program order approved in Delphi's chapter 11 cases.

- b) For the avoidance of doubt, any obligations assumed by GM under this Program with respect to OPEB under Paragraph 2 above or active health care and life insurance under 3.d below shall be conclusively deemed to be comprehended by, included within, and shall constitute a prepetition, general unsecured claim assertable by GM against the estate of Delphi Corporation under Delphi's general indemnity of GM under the Master Separation Agreement. GM agrees to pay the amounts due under Paragraph 1.a.i above and to pay 50% of the aggregate amounts due under Paragraph 1.c above (except for any payments made to participants who are employed at or retired from Delphi New Brunswick Operations), as well as to assume and pay OPEB payments to Delphi employees who "check the box" for purposes of retirement.
- c) This Program shall not be subject to abrogation, modification or rejection without the mutual consent of the IUE-CWA, GM and Delphi and the order obtained in the Bankruptcy Court by Delphi approving this Program shall so provide. The parties further agree (and the Bankruptcy Court order shall also provide) that this Program is without prejudice to any party-in-interest (including the parties to this Program and the official statutory committees appointed Delphi's chapter 11 cases) in all other aspects of Delphi's Chapter 11 cases, including by illustration, Delphi's and GM's respective positions in all commercial discussions and claims matters between them, all collective bargaining matters involving the parties, in any proceedings under Sections 1113 and/or 1114 of the Bankruptcy Code with respect to the IUE-CWA and under Section 365 of the Bankruptcy Code with respect to GM's contracts with Delphi, in any pension termination proceeding under ERISA and/or the Bankruptcy Code, and all claims administration and allowance matters.
- d) Nothing in this Program, the Bankruptcy Court's approval of such Program, or the performance of any obligation hereunder, shall limit or otherwise modify (a) Delphi's rights under Section 4041 of ERISA, or (b) Delphi's rights under Section 1113 and/or 1114 of the Bankruptcy Code with regard to any obligations which pre-existed this Program (including pre-existing obligations referenced within this agreement), such as (by way of illustration only) the obligation to maintain the hourly pension plan or provide retirees or active employees (including employees/retirees participating in the attrition programs contained in this Program) with levels of healthcare or other benefits as specified in pre-existing labor agreements. Under no circumstances shall Delphi freeze its pension plan covering IUE-CWA represented employees in a manner that prevents employees in the pre-retirement program described in paragraph 1.b. above or in the New Brunswick SAP from receiving on-going credited service sufficient to reach 30 years of credited service. Delphi shall provide the same healthcare and life insurance coverage to employees participating in paragraph 1.b. or in the New Brunswick SAP that it provides to its other active IUE-CWA employees; provided, however, that if Delphi reduces or eliminates such coverage provided to its active IUE-CWA employees, GM shall subsidize such coverage provided to employees participating in paragraph 1.b. above or in the New Brunswick SAP up to the level provided to GM-IUE-CWA active employees as provided in the GM-IUE-CWA Health Care Discussions Agreement. Except as otherwise expressly provided herein, nothing in this Program shall limit, expand or otherwise modify the rights or obligations of any party under the Benefit Guarantee between GM and the IUE-CWA.
- e) Nothing contained herein, in the Bankruptcy Court's approval of this Program, or the performance of any obligation hereunder, shall constitute an assumption of any agreement described herein, including, without limitation (a) any collective bargaining agreement between the IUE-CWA and Delphi or (b) any agreement between GM and Delphi, nor shall anything herein, in the Bankruptcy Court's approval of this Program, or the performance of any obligation hereunder, be deemed to create or give rise to an

administrative or priority claim with respect to, in favor of, or for the benefit of GM or
convert a prepetition claim into a postpetition claim or an administrative expense with
respect to any party.

Dan R. Kist
Delphi Corporation

B. J. D.
Delphi Corporation

Dean M. Muz
General Motors Corp.

Shelby
General Motors Corp

K. R. L.

Carl
International Union, IUE-CWA

Willie Thorpe
International Union, IUE-CWA

Carl F. Koll

Donald D. H. H. H.

Gary R. R.

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Brian L. H.

Donald R.

Frank L. Allen

T. H.

Brian L. L.

John M. H.

Ted Williams

Henry R.

John C. W.

Mark P.

Mark C. L.

Karl B.

David H.

John H. H.

Jack B.

Stephen E. S.

John H.

John H.

John H.

John H.

John H.

Date: June 16, 2006

THE COURT: I have a motion in front of me by the debtors in this case for approval of a supplemental special attrition program agreement between themselves, the UAW and GM, as well as an agreement for a special attrition program between themselves, their second largest union, the IUE-CWA and GM. The Court had a lengthy hearing regarding the first agreement between Delphi, the UAW and GM a couple of months ago and approved that agreement. The current supplement is an add-on to that agreement, and it doesn't change any of the prior terms of that agreement or the Court's order approving it; but, it is important to understand —that previously approved program in that it provides some context for this motion. The other contextual point that is important is that between the date that I approved the main special attrition program between the UAW, GM and Delphi and today, the debtors filed a motion to reject their collective bargaining agreements with not only the UAW and the IUE-CWA but their three other unions. The Court held several days of trial on that motion and then, at the parties' request, adjourned the trial to permit further negotiations among the unions and Delphi and GM. In that trial of the section 1113 and 1114 issues, the unions, and in particular the UAW, strongly asserted that they had been on a path with both Delphi and GM to deal with the union issues prior to the debtors having filed the 1113 and 1114 motion. That path, UAW asserted,

included, as a critical step, the reduction of the debtors' hourly workforce pursuant to attrition programs, including the program that had been negotiated with the UAW and further programs with other unions that were under consideration. And that statement was born out in large measure by the subsequent negotiation of the supplemental attrition program with the UAW as well as the program with the IUE, both of which are now before me.

The motion has been objected to by the four active non-union parties in interest in this case: the official creditors' committee and official equity holders' committee, the indenture trustee of approximately two billion dollars of unsecured debt, and the ad hoc equity committee. Those objections, however, in large part--if not exclusively--go to one aspect of the proposed agreements and not to the merits of Delphi's entering into an attrition program with the IUE and supplementing its current attrition program with the UAW. Consequently, the evidentiary hearing -- the evidentiary portion of this hearing--was much briefer than the earlier hearing.

The primary basis for each of the four objections is the objectors' view that the proposed agreements unduly benefit GM to the detriment of Delphi. Specifically, each objector contends that, in two respects, GM is improperly obtaining preferred treatment pursuant to the agreements.

The first respect is that under the agreements, GM has agreed, both with respect to the UAW and the IUE, to pay one-half of the proposed actual buyout of those employees who choose to take a buyout, and GM will, under the agreements, receive an allowed claim, an unsecured claim, against Delphi Corporation for the buyout money actually spent by GM.

Secondly, each objector points to the provision of the agreements which would deem GM's claim in respect of its assuming liability for OPEB obligations--for those employees who check the box to transfer those obligations to GM-- as one that is "assertable" under the Master Separation Agreement between Delphi and GM entered into in 1998, whether or not, in actual fact, such a claim could be asserted under or covered by the plain language of the debtors' indemnity of GM in the Master Separation Agreement or any other agreement.

Before discussing the merits of those objections, as well as the remaining objections by Wilmington Trust and the ad hoc equity committee, however, I should note the standard under which I am reviewing this motion. The motion is couched as a request under section 363(b) of the Bankruptcy Code, which requires that if the debtor uses, sells or leases assets of its estate out of the ordinary course it needs to provide an opportunity for a hearing on notice to parties in interest. And I believe that this is, properly, a motion under section 363(b)

of the Code, in that, among other things, the debtor would be expending approximately 135 million dollars, if its projections are accurate, in respect of the buyout aspect of the programs.

In addition, however, I have reviewed the motion under the standard for review of settlements in bankruptcy cases as laid out by the courts, starting with Protective Committee for Independent Stockholders of TMT Trailer Ferry v. Anderson, 390 US 414, 424 (1968). I do that because there are elements of this proposal which do change the treatment of GM's contingent, unliquidated claims. I know that the debtors and GM argue, to the contrary, that these agreements only effect new undertakings by GM, but I do not entirely accept that analysis for the purposes of this hearing because the agreements should be evaluated in the light of GM's existing claims, among other considerations, and, therefore, I'm going to apply the settlement standard to those aspects of the motion that allow GM's claim, in one instance, and, in the other, deem it to be "assertable" under the MSA, which happen to be the aspects of the motion that the objectors primarily oppose. As set forth in TMT Trailer Ferry and many cases following it, including In re Ionosphere Clubs, 156 B.R. 414, 424 (S.D.N.Y. 1993), and In re Remsen Partners, Ltd., 294 B.R. 557, 565 (Bankr. S.D.N.Y. 2003), when considering a settlement in bankruptcy, a court needs to consider the probability of success if litigation were continued

to be, the difficulty in collection, the complexity of the litigation involved, and the expense, inconvenience and delay necessarily attending to it, and a proper deference to the interests of creditors and stockholders. Settlements in bankruptcy are favored, perhaps even more so than in general litigation, given the limited resources of most debtors. And it's clear from the case law, as best set out in In re WT Grant Co., 69 F.2d 599, 608 (2d Cir. 1983), cert. denied, 464 U.S. 822 (1983), that the Court need not conduct a mini-trial or a lengthy evidentiary hearing when considering a proposed settlement, but that it should evaluate the record in the light of the foregoing factors and has the discretion to approve the settlement if it falls within the low point in the range of reasonableness in the light of those factors.

With respect to motions under section 363(b), the courts in this Circuit require the bankruptcy court to evaluate the debtor's action to be taken out of the ordinary course in the light of its own business judgment, although heavily informed by -- under proper circumstances -- the business judgment rule that defers to the debtor's exercise of its business judgment. See In re Orion Pictures Corp., 4 F.3d 1095 (2d Cir. 1993); In re Integrated Resources, Inc., 147 B.R. 650 (S.D.N.Y. 1992). See also In re Lionel Corp., 722 F.2d 1063, 1071 (2d Cir. 1983) (requiring showing of "good business

reasons" for proposed action out of the ordinary course). The courts determine, when applying the business judgment rule, whether the debtor has followed proper procedures in evaluating the proposal and whether the proposal is one involving an insider as opposed to arms-length negotiations (and, of course, arms-length negotiations may involve one party having more or less leverage than the other), as well as, again, the views of third parties, such as an official committee that may have access to nearly as much, if not as much, information as the debtor's decision-makers, particularly if those third parties object to the relief being sought. Again, I have reviewed this motion in the light of both of the foregoing standards.

Turning to the objections, it is clear to me from the statements of the objectors, with one exception -- an exception I'll deal with later -- that the objectors agree with the debtors that a formal program, such as that covered by this motion, providing for and encouraging attrition of the debtors' union employees is beneficial to the debtors generally. In any event, the record of the benefit to the debtors provided by these programs is clear, and I don't need to elaborate on it at length. However, I should note that, as these debtors have clearly set forth, and I think it is undisputed, the debtors need to substantially reduce their operations in the United States. This would involve, in the normal course, a substantial

reduction, of course, in their hourly and salaried workforce engaged in United States operations. The attrition program that already has been substantially implemented with the UAW and GM has proven to be successful in leading to substantial and beneficial reductions in the debtors' hourly workforce. Moreover, those reductions occurred, by and large, at the level of the most highly paid hourly workers, thereby not only reducing the numbers of the debtors' workforce but also, disproportionately, the debtors' per-worker costs. The cost benefits were described in the debtors' declarations and are not contested.

The personnel reductions have also helped the debtors in another respect, in that they have shifted from their books to the books of GM a substantial liability for retiree and other OPEB benefits. As made clear in Mr. Sheehan's testimony, the attrition programs do not actually provide for a release of the debtors in respect of OPEB, but, on the other hand, the OPEB check-the-box mechanism in the UAW and IUE programs essentially transfers seamlessly Delphi employees to GM's benefits package without raising the uncertainties as to when that might otherwise occur under GM's guaranties of benefits to those two unions that were entered into in 1999.

Further, the testimony on the record is clear-- and I include as part of the record the representations by counsel

directly involved in the negotiations, such as Mr. Kennedy and Ms. Ceccotti and Mr. Butler and GM's counsel-- that the existence of an attrition program for the UAW as well as the implementation of an attrition program for the IUE is of very material importance to the debtors' resolution of their other issues with the unions in respect of prevailing wage rates, plant shutdowns, and the like, in that it clarifies the parameters, or size, of the debtors' workforce going forward and means that the parties will be negotiating issues in the proper factual context as opposed to a hypothetical one, and issues pertaining to the unions' plant shutdown rights are more easily addressed if most workers at plants slated for closure by the debtors have already decided to leave. As Mr. Kennedy said, there is also a substantial timing element in respect of these last two points. The 1113/1114 hearing was adjourned only until August 11th. For various reasons, one of which is quite unfortunate, i.e., the death of the chief negotiator for the IUE, the IUE is a couple of months behind the UAW in having an actual track record of participation in an attrition program. The record is clear, and I think undisputed, that it is very important for the ongoing labor negotiations that there be a track record of actual experience under the attrition program for the IUE and that it occur promptly and well before August 11th, so that the parties can meaningfully negotiate the rest of

their labor issues. On the other hand, were this program to be disapproved by me, Mr. Kennedy also represented, and it is, I believe, fully understandable, that there would be a serious disruption in the debtors' attempts to resolve the labor issues.

So, as I noted, the reasons for approving an attrition program like this one, I believe, are clear and largely acknowledged by the objectors.

As I noted, the primary objection raised by the objectors goes to the two aspects of GM's claims affected by this program. Let me address the buyout point first, although I should note that these points, to my mind, are not discreet in that this is a comprehensive attrition program. If I were to find fault with one aspect of the program, whether it's the buyout claim or the right of GM to assert a claim under the MSA in respect of "check the box" OPEB, I don't have the power to amend the attrition agreements. At best, what would occur would be a return by the three parties to the bargaining table to renegotiate the attrition agreements.

As regards the buyout point, the attrition agreements provide that GM will have an allowed claim for the actual dollars it spends, in respect of the buyout, which would be 50 percent of the aggregate buyout amount. It was suggested by the ad hoc committee's objection that this claim allowance would violate section 502(e) of the Bankruptcy Code. Mr. Kurtz, at

oral argument, did not press that point, but the debtors' papers adequately address the issue. The claim is only allowed to the extent that GM actually pays, out-of-pocket in respect of the buyout; therefore, allowance is conditional on the claim becoming fixed and liquidated and thus does not run afoul of section 502(e).

Moreover, the record of the hearing has made it clear that GM's rights in respect of the buyout claim are no different than those of any creditor with an allowed unsecured claim, in that GM would still be subject to the requirements of confirmation of a plan and may be paid out only pursuant to a plan; the disallowance of such a claim under section 502(d) of the Bankruptcy Code, were GM to be found to have received an avoidable transfer and not have returned that transfer; and the other provisions of the Bankruptcy Code that apply to allowed claims of unsecured creditors.

The debtors contend that this allowed buyout claim is for new money provided to them by GM and that they otherwise would either have to go out-of-pocket themselves for the 50 percent that GM is paying or borrow such funds from another third party, at interest, and in return for a first priority secured claim. Based on that logic, GM's agreement to provide the money, in return for only an allowed unsecured claim is of benefit to the estate. The record suggests that, at least as of

today, there's no assurance that unsecured creditors, as GM would be under this agreement, would receive a hundred cents on the dollar plus interests on their claims. Therefore, the debtor is funding half of the buyout with small bankruptcy dollars, as opposed to a hundred cent dollars.

The objectors argued, nonetheless, that GM is obtaining for itself an undue benefit through this approach, and that the debtors are not getting enough in return for giving GM even an allowed unsecured claim, because GM has, as I mentioned earlier, previously guaranteed OPEB benefits to the IUE and the UAW, and a consequence of the employees' election of the buyout would be elimination of that contingent liability on GM's part.

It is no surprise that GM is not entering into these agreements so as to make a gift to Delphi. Rather it's entering into them in its own best interest. And I'm sure that one of the consequences that GM considered when deciding to enter into these agreements is that it would be relieved of its contingent benefit guaranty liability in respect of those parties who elect the buyout. But the issue before me is not the benefit that GM receives, but whether the debtors are obtaining a reasonable benefit in return for funding 50 percent of the buyout and giving GM an allowed unsecured non-priority claim for the other 50 percent, in light of the alternatives available to them. I've spent a considerable amount of this hearing trying to

evaluate the alternatives available to the debtors with respect to the buyout proposal. It seems to me that the first one, to pay the whole buyout themselves, as suggested by the creditors' committee, standing alone, is not, for the reasons I stated earlier, a valid alternative, in that the debtors would be paying with hundred cent dollars, plus interest --clearly hundred cent dollars-- in that instance instead of "small" bankruptcy dollars under the proposed agreements. In addition, the creditors' committee's suggested approach would still relieve GM of its contingent liability on the benefit guaranties to the unions, with no corresponding benefit to the debtors' estate.

With one exception to be discussed later, no objector posed any other alternative to the buyout, except, as suggested by the creditors committee, to eschew any support from GM in the proposed agreements, including as to the buyout funding and the 35,000 dollar inducement to attrition, in return for also not accepting GM's agreement to the "check-the-box" OPEB assumption. That is, the objectors took the position that the acknowledgement of an "asertable" claim by GM in connection with the "check-the-box" provision of the proposed attrition program was so beneficial to GM and so detrimental to Delphi that it outweighed any benefits of GM's participation, including in funding the buyout and the \$35,000 provision's, generally in the

agreements. Alternatively, the objectors may be suggesting, although their papers were not particularly clear about this, that GM would continue to fund 50 percent of the buyouts and the \$35,000 per-person payments even if I disapproved the agreements on the basis that they gave GM an allowed, unsecured claim and the right to assert an OPEB claim under the MSA-- that is, the objectors suggested that if I dared GM, in the light of the other benefits GM receives under the attrition program, not to support the program, GM would not take the dare. It is further suggested by the objectors that the unions would be as comfortable -- or should be as comfortable--with such an approach as with the currently proposed programs, even if GM refused to amend the agreements and the debtors did not have a "check-the-box" OPEB program, but rather, continued to pay OPEB in the ordinary course, with the backup of the 1999 GM benefit guaranties to the unions.

Would the debtors obtain, not only the same benefit under such an approach as under the currently proposed programs, but, in fact, an even greater benefit?

Certainly the record, including the statements by the unions' counsel, is to the contrary, and I accept those representations by counsel based on my review of the GM/IUE and GM/UAW benefit guaranties, as well as on my belief that a clear check-the-box provision is something that not only is definitely

understandable but inherently more reliable to an hourly employee than his or her reliance upon GM's 1999 benefit guaranties to the unions, and, therefore, provides a much greater inducement to elect to attrit. Thus, the currently proposed agreements, as opposed to a proposal that includes only a 100 percent self-funded buyout provision, are, therefore, a lot more likely to induce an employee to accept attrition promptly. And I am not prepared to dare GM not to support an attrition program in the light of the clear benefits to the debtors of having GM's support, including, without limitation, in respect of the OPEB/"check-the-box" feature of the agreements in addition to the \$35,000 provision (for which GM has no assurance of a claim over against the debtors) and GM's funding of 50 percent of the buyout in return for an allowed non-priority unsecured claim.

Moreover, it appears to me that if Delphi simply excludes GM from a (less effective) attrition program, it is only deferring the issue of the claims GM will assert in connection with the performance of the 1999 benefit guaranties. I believe that ultimately the issues of how and when GM's benefit guaranties would be triggered will arise in any event in this case, on either a negotiated basis or as a result of a ruling in the 1113/1114 litigation, and lead to some form of liquidated, non-contingent claim by GM. Consequently, I don't

believe that one should reasonably be able to make GM part of the solution of Delphi's problems now without some form of inducement to GM in a tangible form.

Given that GM is, in fact, going to be going out-of-pocket for 50 percent of the buyout, it seems to me that the inducement that the debtors have provided for GM is appropriate, which is an unsecured, pre-petition claim subject to the limitations previously discussed, and that there is no meaningful alternative that gets the debtors the same type of benefit. Clearly, this falls within the range of reasonableness for a settlement, to the extent it is a settlement with GM, and also, in my mind, it is supported by good business reasons. As with any settlement or any deal, one can imagine different ways that it might have been negotiated, but that's not the role of the Court under either the settlement or section 363(b) business judgment standards, unless the settlement is not reasonable and the proposed action is not supported by a good business reason.

I've already addressed, in some measure, the second issue raised by the objectors, which is that under the agreements GM is deemed to have an "assertable" claim under the MSA. This does, clearly, give GM a benefit in return for its acceptance of the check-the-box OPEB transfer. That is because it is far from clear, and probably unlikely, that without it being deemed to be assertable under the MSA, GM would have a

claim for indemnity in respect of performance of its benefit guaranties to the IUE/CWA or the UAW under the MSA (although it might have a common law contribution claim or subrogation claim and GM has a separate indemnity agreement with Delphi regarding the GM/UAW benefit guaranty). Moreover, with regard to the IUE, in contrast to the UAW, there is no separate indemnity agreement whereby Delphi indemnified GM for performance to the IUE under the GM benefit guaranty.

So, absent deeming the indemnity claims in respect of the IUE/OPEB claim to be assertable under the MSA, it appears that GM would have to fall back on its rights under common law subrogation or contribution doctrines, which might be different than under the MSA. That being said, the benefit to GM is limited in the following respects; first, the debtors expressly reserve the right to object to the quantification of such a claim under the MSA, which is a significant reservation, given the different ways that one may quantify the OPEB liabilities assumed under the check-the-box program. Secondly, except for the right to have the claim deemed assertable under the MSA, all parties other than the debtors have the right to object on any basis to such a claim of GM asserted under the MSA, including, for example, on equitable subordination and fraudulent transfer bases and the like.

Moreover, as noted earlier, there is a material

difference between GM performing under its benefit guaranties to the two unions and what GM has agreed to do under these attrition programs: accept OPEB liability for those who "check the box." Thus, complaining about the difference between GM's rights against the debtors if GM performs under its benefit guaranties, which GM is not doing here, and GM's ability to assert a claim under the MSA as a result of GM's participation in the attrition programs' check-the-box provision, is largely a red herring.

As noted, today GM has no obligation to accept check-the-box liability for OPEB. It merely has its obligations to the two unions under the benefit guaranties. It's argued by the objectors that those are the same things -- or tantamount to the same things. As I said before, however, I disagree with that. I believe that the form --the check-the-box provision and the concession by GM to honor the check-the-box election-- is substantially more likely to induce hourly workers to accept the attrition program than simply workers' reliance on the benefit guaranties, which do not run to any individual worker, and are, furthermore, tied up in the unpredictable outcome of the pending section 1113 and 1114 litigation.

Further, as previously noted, even were GM somehow forced into accelerating its performance of the benefit guaranties, in the context of either the 1113/1114

litigation or negotiations with the backdrop of the 1113/1114 litigation, not all issues regarding GM's claims against the debtors would necessarily be decided or negotiated in the estates' favor and contrary to GM. There's a substantial likelihood that were I to disapprove these attrition agreements on this basis, therefore, the parties would simply be postponing the GM negotiations for several months and yet not obtain ultimately a result more beneficial to the estates (and, as noted, GM's claim under this provision is still open to serious challenges). And of course the consequence of postponing the negotiations with GM for more months would be, I believe, severely detrimental to the ongoing negotiations among GM, the unions and the debtors and essentially deprive the debtors of the benefits of the attrition programs proposed, leading to serious deterioration of the labor negotiations. So consequently, I'm not prepared to disapprove the proposed agreements on this basis or to play a game of chicken with GM by suggesting that if it only made this change I would approve the debtors' motion. Again, one could posit different ways that this provision might have been negotiated, but the provision in the context of the overall agreements that have resulted is within the debtors' business judgment and also within the bounds of reasonableness to the extent that this can be viewed as a partial settlement of how GM's contingent, unliquidated

indemnification claim with respect to these employees' OPEB would be treated.

Let me turn to the other objections. First I'll address a point that actually was not raised in any objection but was briefly mentioned in oral argument by the ad hoc committee's counsel, who suggested that these two attrition agreements constitute a disguised, de facto or sub-rosa plan of reorganization and consequently could not be approved without prior approval of a disclosure statement, voting by parties in interest and confirmation of a plan. I disagree with that assertion. These agreements do not effect a sub-rosa Chapter 11 plan, in that they do not determine or prescribe the treatment of, and distributions to, creditors but, rather, deal with a settlement of a claim to the extent that it is being settled and the infusion of new money of the debtors and GM to buy out and induce the attrition of the debtors' employees. This is not the type of matter that creditors would be expected to vote on. Obviously, as with any action out of the ordinary course, there are consequences that flow from the agreements that affect the debtors' businesses and, therefore, their chances to reorganize, but as the Second Circuit has made clear since Lionel, the existence of such consequences does not constitute a sub rosa plan. See, In re Tower Automotive, Inc., 342 B.R. 158 (Bankr. S.D.N.Y. 2006).

Secondly, the ad hoc committee argued, again I believe only in oral argument, that it questioned whether the proposed buyout was even necessary, in that the debtors had already obtained very significant and beneficial results from the original UAW attrition program. The assertion came as somewhat of a surprise to me and I believe also to the debtors, since it does not appear to have been raised earlier, the ad hoc committee offered no evidence of its own on this point, did not cross examine any of the debtors' witnesses on it and did not point to anything in the record that suggested that the buyout proposal was not, in and of itself, beneficial to the debtors' estates. In any event, I believe the argument has been sufficiently rebutted by the counsel involved in the negotiations in the following two respects. First, with regard to the UAW employees, it appears that there may be some overlap between the existing program and the new buyout, but that the overlap is minor in that the retirement and check-the-box OPEB options, as they benefit more senior workers, would logically continue to be chosen by those workers, whereas the buyout would logically be chosen by others who did not have such seniority.

Also, Mr. Kennedy represented, and based on my understanding of the record in the 1113/1114 hearings his representation is correct, that the buyout is critically important to the success of the IUE/CWA attrition program

because of the age of its workforce, which is substantially younger than the threshold ages for the other aspects of the attrition program. Again, it is uncontroverted that attrition here is good for the debtors; therefore, I believe that whether a buyout would encourage attrition on its own as opposed to being simply redundant with the other aspects of the programs is the only issue that I needed to consider in connection with this objection, and I'm satisfied that the buyout does encourage attrition, in a very meaningful way, on its own.

Finally, the equity committee, the ad hoc committee and Wilmington Trust have objected to the motion on the basis that Delphi Corporation -- the parent corporation--is the only obligor and payor, as opposed to other debtors who may well benefit from the agreements and Delphi Corp.'s payments under the attrition agreements. It was contended by each of those three objectors that other entities, in particular the North American subsidiaries of Delphi Corp. actually employ the hourly workers affected by the attrition agreements, and that those debtors therefore should be responsible for making the payments and having a claim asserted against them by GM for GM's buyout payments and the check-the-box OPEB liability that GM is taking on.

The proposed order approving the motion is similar, however, to the order with regard to the existing UAW attrition

program in that it provides that all rights of every debtor are fully preserved against every other debtor, so that, for example, Delphi Corporation is not precluded by the agreements or the order from asserting a claim against Delphi Automotive Systems for the money that Delphi Corporation has to pay out, either to GM or to the IUE workers employed, for example, by Delphi Automotive Systems. There is no determination anywhere in the order, moreover, as to what level of priority such a claim would have, but I note that Delphi Corp.'s payments would occur post-petition, and if it benefits another debtor, arguably would give rise to a post-petition, administrative claim against such debtor.

As I noted during oral argument, it seems to me that, perhaps with one exception, the foregoing preservation and reservation of rights sufficiently addresses the objectors' allocation issue. This is particularly the case because Delphi Corporation is not simply a volunteer or an innocent bystander here. In addition to being a party to the collective bargaining agreements with the IUE and UAW, which may or may not have independent legal significance as far as claims asserted against it, Delphi Corp. is also the sponsor of the various benefit plans providing retiree health/OPEB benefits to the employees covered by these attrition programs and, consequently, would be benefited by a reduction of such OPEB.

But even leaving that aside, Delphi Corp. is also the parent of DAS, and as far as the record of this hearing is concerned and based on my knowledge of the debtors' business planning, including as set forth in the 1113/1114 trial, it is clear to me that the debtors presently do not intend to jettison their U.S. operations and that they see tangible benefit to Delphi Corp. in those operations' continuation, albeit on a reduced scale. Moreover, it does not appear to me, on this record, that those North American subsidiaries are so hopelessly insolvent that they could not satisfy all or a material portion of a claim over for their fair share of payments by Delphi Corp. under these attrition agreements. And to the extent that they could not, on an absolute priority rule basis, pay Delphi Corporation in full, then at a minimum, Delphi Corp. would share in the equity of those North American subsidiaries under a plan. The debtors therefore have satisfied at least an initial burden of production on the allocation issue, on which Wilmington Trust and the other two objectors have offered nothing in rebuttal.

Consequently, the reservation of rights does sufficiently protect Delphi Corporation from having to pay more than its fair share under these attrition agreements.

So consequently, I'll approve the motion and authorize the debtors to enter into the two agreements.

There's a remaining aspect of the motion aside from

such approval, however, which is the debtors' request that the ten-day stay, under Bankruptcy Rule, 6004(g), not apply. There was no attempt to rebut the debtors' assertion, which I accept, that the prompt implementation of these attrition programs is of the greatest importance to the debtors' ability to continue to resolve the collective bargaining issues, which, of course, are of fundamental importance to this Chapter 11 case. I believe that the need for such speed is sufficiently important to establish cause under Rule 6004(g), notwithstanding the fact that there were four objections to the motion. Again, with the limited exceptions that I discussed, those objections were not based on the merits of the attrition programs themselves. They went to issues involving GM, and, as I previously said, I believe that the treatment of GM in these agreements is essential to the agreements and cannot be changed without losing the agreements and is reasonable and supported by good business reasons. So I believe that the attrition programs need to be implemented promptly and that the existence of a ten-day stay, which would take us into, basically, mid-July, would so delay the implementation of these attrition programs as to materially impair the ongoing negotiations of the remaining collective bargaining issues. So I'll grant this aspect of the debtors' motion as well.

MR. BUTLER: Thank you, Your Honor. Your Honor, we

submitted an order to the court for the Court's consideration and I didn't hear anything and the ruling didn't direct us to change aspects of that and would ask the Court to consider entering it.

THE COURT: I think that's fair. There were some clarifications on the record. But I believe that they are consistent with the document and the proposed order. I don't think you need add any language, for example, on 502(d) and the like. Has everyone had a chance to review that order? Okay. So, it will be entered.

MR. BUTLER: Thank you, Your Honor. Your Honor, what do you want to do with the chambers conference at this point?

THE COURT: Well, can everyone -- would everyone like about -- I can either break for about fifteen minutes or five minutes or I could break for an hour.

MR. KENNEDY: I'd say five minutes, Your Honor.

THE COURT: Okay.

MR. BUTLER: All right. So 2:30 Your Honor, for the chamber's conference?

THE COURT: Yes.

MR. BUTLER: And -- okay. And that would involve just people who are actually --

THE COURT: Yes, let me be clear. That conference is just going to involve the parties who are actively participating

in the 1113/1114 litigation. So if you are looking to press, or just a general comment or equity voter or employee, I'd just exclude you anyway so you ought to leave now. Otherwise, I'll be back at 2:30, excuse me.

MR. BUTLER: Thank you, Your Honor.